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Your

TEXAS COUNTY TREASURER

In Action

OUTLINE SERIES FOR COUNTY OFFICIALS

**TEXAS AGRICULTURAL EXTENSION SERVICE
THE TEXAS A&M UNIVERSITY SYSTEM
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COLLEGE STATION, TEXAS**

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YOUR TEXAS COUNTY TREASURER IN ACTION

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The county treasurer occupies an important role in the fiscal operations of the various county governments in Texas. To assist the public in understanding the function of this particular public office, this leaflet provides some answers to questions which are frequently asked. Encouraging and stimulating increased knowledge of Texas laws is one of the vital services provided by county officials. Texas county treasurers are personally and professionally committed to the task of keeping the public fully informed in governmental affairs as an essential method of assuring public confidence in the integrity of county fiscal processes.

Does every Texas county have a county treasurer?

Yes, the office of county treasurer was established by our State Constitution to have a treasurer serve in every Texas county.

How does a person become county treasurer?

Art. 16, Sec. 44, of the Texas Constitution provides that a treasurer shall be elected by the qualified voters of each county.

For what term is a county treasurer elected?

County treasurers hold office for a term of 4 years, and until their successors are qualified.

Who may serve as county treasurer?

The law does not prescribe any formal qualifications which a candidate must possess. An elected treasurer is required to qualify for office by posting a surety bond in an amount determined by the

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commissioner's court guaranteeing faithful performance of lawful duties. This requirement would imply that the person qualifying be an adult and be of sufficiently trustworthy character to secure and provide the required surety bond.

What are the primary duties of the county treasurer?

Art. 1709a, of *Vernon's Annotated Texas Statutes* states in part:

The county treasurer, as chief custodian of county finance, shall receive all monies belonging to the county from whatever source derived; keep and account for the same in a designated depository or depositories; and pay and apply or disburse the same, in such manner as the commissioners' court may direct, not inconsistent with constituted law.

Who makes deposits to the county treasury?

The elected county officials who receive funds in the course of their duties are required to deposit such county funds into the treasury.

Such deposits are made directly to the treasurer in counties where direct deposits have been authorized either by law or by order of the commissioners' court. In all other counties, deposits are made pursuant to deposit warrants which must be prepared by the county clerk authorizing receipt of such monies by the treasurer and designating the fund in which it is to be maintained.

Might persons other than county officials make deposits to the treasury?

Yes, the county treasurer will advise persons seeking to make deposits if a deposit warrant is necessary before the funds can be accepted and a receipt issued. The original receipt is transmitted to the county auditor with copies retained for the treasurer and depositing party.

What purpose is served by maintaining a treasury in this manner?

This system of maintaining a treasury provides an

important check-and-balance record on money flowing both in and out of county government. Other statutory safeguards allow the county auditor to examine, without prior notice to an official, the records of any county office to ascertain the accuracy of those records.

What monies paid to county officials are not required to be deposited into the treasury?

All receipts of any official belonging to the county must be turned over to the county treasurer. Certain funds held as child-support payments or money in the registry of a court are handled according to specific court orders.

How does the county pay its bills?

All bills must be first approved for payment by the commissioners' court. The county clerk, who serves as clerk of the commissioners' court, then joins with the treasurer in signing warrants drawn on the treasury or checks drawn on county funds maintained in the designated depository bank. Such checks and warrants are countersigned by the county auditor, if any. The county treasurer is the proper official authorized to make delivery of county checks or warrants to the payee.

What should be the treasurer's response if he believes an improper expenditure of county funds has been authorized?

The statute says the treasurer must act in the manner directed or required by the commissioners' court. If he believes the court has acted improperly, he should call this matter to the court's attention for its reconsideration and redetermination.

How does the county treasurer assure the safekeeping of county funds as required by law?

Since most counties maintain county funds in local banks, the treasurer acts as the chief liaison between the county and all depository banks. In this capacity, he maintains records of all deposits and

withdrawals, and reconciles all bank statements, thus assuring their accuracy and the safety of county funds.

Is the treasurer subject to other statutory requirements?

Yes, the treasurer is required to submit a detailed quarterly report on county finance to the members of the commissioners' court, who must inspect and verify it.

What role does the treasurer have in formulating county fiscal policy?

The treasurer performs no direct role in determining the fiscal policy a county government will follow. Indirectly, however, the treasurer, by maintaining fiscal records for daily use by the commissioners' court, can materially aid the court in its fiscal decisions.

What confidence can the public have in the fiscal structure of county government?

Texas county government is structured in a manner which requires county financial undertakings to be open to the public and within the actual and official knowledge of more than one elected official. The county treasurer is an integral part of this system of internal controls designed to prevent excessive concentration of power in one official. The dispersion of public fiscal duties among several officials assures an orderly and honorable administration of public finance in ways which inspire and merit public trust.

This publication is designed to provide authoritative, educational information on the subject matter covered. It is distributed with the understanding that the publisher is not engaged in rendering legal services.

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